



City of El Paso

Accounts Receivable Manual

August 27, 2014

Prepared by:
Office of the Comptroller
Financial Transactions Division

“We provide financial stability by managing the City’s resources with diligence and integrity. This enables City Government to function effectively and make informed decisions on behalf of its citizens and customers. We commit to outstanding customer service and continuous improvement through teamwork, innovation and technology.”



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CITY OF EL PASO

Accounts Receivable Manual

1.0 INTRODUCTION

This Manual has been written in accordance with the City of El Paso's administrative policies and fiscal rules currently in effect. The Financial Transactions Division of the Office of the Comptroller is responsible for this manual. Any questions can be directed to the Financial Transactions Division. Contact information is provided on page 4. Contact information is also available by calling the operator at 915-212-1155.

The topics covered in this document are intended to set guidelines for Accounts Receivable. Please contact us if you have additional questions or if you have any recommendation on improving this document, your comments and suggestions are always welcomed.

2.0 PURPOSE

- 2.1 The Accounts Receivable Manual contains policies and procedures related to the recording, management, and collection of Accounts Receivable throughout the City of El Paso ("**City**"). These policies are intended to be guidelines for all City staff responsible for processing customer invoices through the PeopleSoft Accounts Receivable module. The responsibility to observe these guidelines belongs to all employees who process and/or approve invoices for their department.
- 2.2 The City of El Paso is authorized to provide goods and/or services to customers.
- 2.3 In order to convert the accounts receivables to cash and minimize credit losses, the City must maintain a diligent program for managing its receivables.
- 2.4 Accounts Receivable Staff.
 - 2.4.1 Departmental maintenance
 - 2.4.1.1 The physical paperwork providing proof of the receivable and any computerized records regarding the billing or collection efforts and the outstanding balance should be stored in the department.
 - 2.4.1.2 Even though records retention standards may allow destroying of paper documents and related electronic records after a certain period time, the City of El Paso should be diligent in protecting all physical paperwork and electronic records that provide proof of the receivable at department discretion. These paper documents providing proof of receivables may be very valuable in future collections.
- 2.5 Revenues generated from sales are credited to various funds/departments.
- 2.6 Internal Controls, making sure there is segregation of the billing, reporting, posting and processing of checks.
- 2.7 Billing customers.
- 2.8 Collections, all accounts must be monitored and be collected immediately.

3.0 GOALS and OBJECTIVES

The following goals have been identified for Accounts Receivable:

- 3.1 Maintain a current and active Customer database to ensure invoices and notices are addressed to the appropriate responsible party.
- 3.2 Generate invoices within two (2) business days after request has been received.
- 3.3 Deposit payments within twenty-four (24) hours of receipt.

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- 3.4 Recover Accounts Receivables promptly in order to improve cash flow.
- 3.5 Maintain the Aging Report at thirty (30) days level:
- 3.6 Review and update goals, policies and procedures regularly to properly account for, report, manage, and collect receivables.
- 3.7 Reconcile on a monthly basis the Accounts Receivable Subsidiary Ledger to the General Ledger.
- 3.8 Provide assistance to customers and guidance to staff as necessary.
- 3.9 Define employee responsibility, making sure they know what is expected of them and to follow written procedures.

4.0 DEFINITIONS

- 4.1 **Accounts Receivable** – A current asset representing money due for services performed or goods provided on credit.
- 4.2 **Accrual Basis**-The basis of accounting wherein revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period.
- 4.3 **Aging Report** – A report that identifies all open Accounts Receivable accounts, the number of days outstanding and the dollar amount due.
- 4.4 **Bad Debt**- An open account balance that has proven to be uncollectible and is written off.
- 4.5 **Chart of Accounts** – Numeric classification of assets, liabilities, revenues and expenditures.
- 4.6 **Current Account** – An account that is payable within thirty (30) days from the original invoice date.
- 4.7 **Customer** – A debtor to the City and may include, but not be limited to individuals, organizations, or Federal, State and Local Agencies.
- 4.8 **Default Management** – A process followed by staff to assist in the collection of Past Due Accounts.
- 4.9 **Dunning Letter** – A Notice of Collection letter used to help manage outstanding invoices and collect on delinquent accounts.
- 4.10 **Deposits** – Monies received in the form of cash, check, money order, and/or traveler's checks.
- 4.11 **Final Reminder Notice** – A notice issued to inform customers that payment is past due and if not received within 10 days, their account will be sent to collections.
- 4.12 **Fiscal Period** – Accounting period which begins on September 1 and ends August 31 of the following year.
- 4.13 **Invoice** – A notice issued to the customer specifying the terms, the amount due and the services provided.
- 4.14 **Invoice Register** – A report of all invoices for the current month that may be compared to the previous month's invoices and to those of last year's amounts. The amounts are reviewed and compared to the general ledger accounts for accuracy.
- 4.15 **Money** – Legal tender received and collected, in the form of cash, checks, money orders and/or traveler's checks.
- 4.16 **Monthly Reconciliation** – The process of reconciling the subsidiary accounts to the controlling account to ensure that all payments were posted appropriately and timely.
- 4.17 **Past Due Account** – An account that has not been paid by the due date.
- 4.18 **Promissory Note** – A written contract signed by a customer who promises to pay a debt owed to City under specific payment terms.
- 4.19 **Qualified Gross Accounts Receivable** – All receivables that are past due more than 60 days, except 1) leases, contracts or other agreements entered into by the City which specifically enumerated different collection fees, or 2) accounts owed to the City which are not subject to a collection fees because of federal, state or local laws.
- 4.20 **Receipt** – A document provided to debtor as evidence that payment for an account has been received; a source document used for posting to the general ledger account and for audit trail purposes. Depending on the debtor's request, a receipt can be either mailed or picked up.
- 4.21 **Recurring Invoices** – The process of recording routine invoices to the general ledger and generating monthly, semiannual or yearly invoices systematically by the PeopleSoft System.
- 4.22 **Write-Off** – A transaction that removes an invoice from the City's financial accounting records after management has determined that the item is not collectible. All requests to remove an invoice

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from the accounting records must be submitted in writing and with proper documentation to Office of the Comptroller for approval.

4.22.1 See section 12 that provides information on writing off accounts.

4.23 Year-end Closing – The process of posting all financial transactions to the general ledger for a 12-month fiscal year. This information is used in the preparation of financial reports.

5.0 DIVISION RESPONSIBILITY

5.1 To the extent possible, personnel responsible for the following activities should be divided.

- 5.1.1 Billing functions.
- 5.1.2 Logging all incoming checks, money orders for payments on account.
- 5.1.3 Recording of cash payment against invoices or payments as direct journals and other collection (check and credit card, for example).
- 5.1.4 Requesting credit of invoices.
- 5.1.5 Approval of credit on invoices or write-off requests and other types of non-cash credits, such as cancellations.
- 5.1.6 Non-cash credits should be approved by management level staff.
- 5.1.7 Collections activity should not be performed by personnel who prepares the billing or record payments.

6.0 STRUCTURE OF ACCOUNTS RECEIVABLE SYSTEM

- 6.1 The City maintains a decentralized Accounts Receivable system composed of six (6) business units: Comptrollers, Airport, Environmental Services, Streets, Sun Metro, and Zoo.
- 6.2 Each business unit should record its own receivables, apply its own payments, and collect on its own accounts.
- 6.3 Office of the Comptroller processes the billing for various departments who do not have access to the PeopleSoft Accounts Receivable Billing module.
- 6.4 Each department provides supporting documentation for billing and for invoice/credit.
- 6.5 A delegation of authority memorandum should be in place that outlines the department personnel's responsibility as to Accounts Receivable.

7.0 BILLING PROCEDURES

- 7.1 Prompt billing for services provided and or goods delivered is essential for effective management of receivables. The invoice issued to the customer should clearly declare the payment due date, description of goods or services and the amount due.
- 7.2 During the course of the fiscal year, the invoice is generated; the department should record on their accounts receivable records, a debit to accounts receivable in the amount of the invoice and a credit to revenue.

Dr. Accounts Receivable	(125000)	\$0.00
Cr. Dept. Revenue *	(4xxxxx)	\$0.00

*Invoices should post only to Revenue accounts (some exceptions may apply)

- 7.3 Origination of an Accounts Receivable.
 - 7.3.1 Billing information is submitted to the Accounts Receivable staff to generate an invoice on behalf of the City. All incoming "Request to Generate an Invoice" must be date stamped and initialed by the person receiving the documents.
 - 7.3.2 Departments are required to use a standard form with proper documentation when requesting an invoice.
 - 7.3.3 Invoices will not be generated without proper supporting documentation.
 - 7.3.4 All invoices must be generated and mailed to the customer within thirty (30) days of the date of service.
 - 7.3.5 Invoice terms are net 30 days unless otherwise stated in contract.

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- 7.3.6 Comptrollers Department provides each department with a three-character alpha prefix code which is the billing type. This code appears on all invoices followed by seven numeric digits. The Billing module allows each department to start their own invoice number sequence or will automatically assign the next number to be used.
- 7.3.7 All supporting documentation must be "**DOC LINK**" electronically attached in the billing system, you may also scan the supporting documentation as a .PDF file and save where it is easily accessible, or hard copy documents may also be stored.
- 7.3.8 Charges are entered into the Billing Module to a valid customer in compliance with the invoice request.
- 7.3.9 Only create new customer ID numbers as necessary.
- 7.3.10 After an invoice has been entered in the Billing module, it is reviewed and approved by the appropriate staff. Management or Supervisor should set invoices to Ready status to signify approval.
- 7.3.11 After approval, invoices are processed overnight through the batch process that is set to automatically run by the PeopleSoft System.
- 7.3.12 After the invoices are generated, the Accounts Receivable staff is responsible for reviewing and, if necessary, reporting problems on general ledger activity.
 - 7.3.12.1 An invoice with a "Hold" status means that an error has occurred that requires the attention of a Supervisor. The amount did not post to the General Ledger account, but it did create an invoice and the amount is added to the customer's account.
 - 7.3.12.2 An invoice with a status of "Distribution" confirms that a journal entry has been created successfully.
- 7.3.13 The total number of invoices on hand should agree with the Journal Generator amount at the end of the day to ensure no invoices were left un-posted.
- 7.3.14 Once the Journal Summary is available, provide the summary, invoices and supporting documentation to the supervisor for review.
- 7.3.15 The supervisor will compare the Journal Summary totals against the total invoices on hand to make sure the process is complete.
- 7.3.16 Mail invoices to customers.
- 7.4 Recurring Invoices.
 - 7.4.1 Recurring invoices are generated on a regular basis as per their contract agreement.
 - 7.4.2 A recurring invoice must have a current contract or agreement.
 - 7.4.3 Recurring invoices follow the same policy and procedures for a non-recurring invoice.

8.0 BAD DEBT ALLOWANCE

- 8.1 All accrued receivables remaining unpaid after sixty (60) days will be subject to bad debt allowance.
- 8.2 It is the responsibility of each business unit to pursue all collection efforts owed to the City of El Paso, Texas.
- 8.3 All collection efforts shall continue until the debt is paid or is considered uncollectible.
- 8.4 The account is uncollectible after being transferred to a collection agency and they were not able to collect. However, see section 14.10 to 14.15 for further efforts on collecting on accounts.
- 8.5 See Write off Procedures for additional information.

9.0 CONTRIBUTIONS/DONATIONS

- 9.1 The City of El Paso, Texas may receive contributions/donations.
- 9.2 A contribution/donation arises when the City receives an asset, including the right to receive cash.
- 9.3 Contributions/Donations are all voluntary.
- 9.4 All Contributions/donations received shall be recognized as income in the period it is received or may be recorded as a receivable.

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- 9.5 Contributions/Donations may be restricted or non-restricted, this depends on the agreement between the City and the individual donating the asset or cash.
- 9.6 The contribution/donations should have a “promise to give” which is an agreement to donate cash or assets by the individuals to the City of El Paso.
- 9.7 There must be sufficient evidence in the form of supporting documentation that a promise was made and given to the City of El Paso.
- 9.8 Disclosure of Donations.
 - 9.8.1 Accounting policies.
 - 9.8.2 Total amount promised and received.
 - 9.8.3 Recognition of revenue.
- 9.9 A receipt should be provided to the individual giving the Contribution/donation.
- 9.10 For more information, refer to the Cash Management Manual Policy, section 16 and the Asset Manual, section 5.0.

10.0 CUSTOMER INFORMATION

- 10.1 The following information is needed.
 - 10.1.1 Full Legal Name
 - 10.1.2 Street Address
 - 10.1.3 City, State, and Zip Code
- 10.2 All customer information should be regarded as confidential information.

11.0 CASH DEPOSITS – Refer to Treasury Manual

Handling of cash is under the fiduciary control and responsibility of each department. The Office of the Comptroller establishes policies and then procedures are put in place by the Office of the Comptrollers. This document is intended to ensure that cash is managed appropriately.

- 11.1 All departments must have written cash handling procedures.
- 11.2 The supervisor of a department that accepts cash or checks for any purpose is responsible for ensuring that all procedures for handling cash, accounting, deposits, and reconciliations are followed.
- 11.3 Departments are not authorized to use collected funds (cash) for any purpose other than for deposit to the City’s Account.
- 11.4 Departments are not allowed to “cash” personal checks.
- 11.5 Cash is never to be sent through inter-office mail.
- 11.6 Cash received must be entered into the system used by the department.
- 11.7 Review procedures periodically for any revisions.
- 11.8 Acceptable form of payment:
 - 11.8.1 Checks and or cash
 - 11.8.2 Credit Cards (some departments do accept credit cards)
 - 11.8.3 Currency in U.S. dollars only
 - 11.8.4 Temporary checks are not acceptable
- 11.9 The assigned staff receiving the cash will be responsible for:
 - 11.9.1 Issuing a receipt when cash or checks are received in person.
 - 11.9.2 Using uniquely and consecutively pre-numbered receipts, with a duplicate copy as the cash receipts log register.
 - 11.9.3 Dating the cash receipts log register, which will be used to issue receipts to customers.
 - 11.9.4 Inspecting large bills for counterfeit currency (\$20.00, \$50.00, \$100.00).
 - 11.9.5 Identifying on the payment stub how the payment was made (cash/ check/money order etc).
 - 11.9.6 Examining checks for signature, post date, and that the check or money order is payable to the “City of El Paso”.
 - 11.9.7 Do not accept third party checks.

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- 11.9.8 Obtaining supervisor's signature on all voided receipts.
 - 11.9.9 Entering the correct account number on the receipt/system so that when deposit is posted, it is applied to the proper general ledger accounts.
 - 11.9.10 Balancing the cash drawer at the end of the day by counting the currency and checks/money orders.
 - 11.9.11 Reconciling cash on hand to the receipts log register and bank deposit slip.
 - 11.9.12 Preparing the bank deposit and bank deposit slip.
 - 11.9.13 Running a calculator tape for totaling cash and check totals.
 - 11.9.14 Placing deposit in a bank bag unsealed until reviewed by supervisor.
 - 11.9.15 Signing off on the deposit report.
 - 11.9.16 Filing all bank receipts in order.
 - 11.9.17 Cash must be stored in a secure location until deposited.
 - 11.9.18 Do not accept monies unless you have issued a receipt.
- 11.10 Supervisory personnel reviews the bank deposit and is responsible for:
- 11.10.1 Accounting for all receipts issued out.
 - 11.10.2 Reviewing the first through the last receipt number and questioning any voided receipts not approved.
 - 11.10.3 Confirming that the first receipt number used followed the last receipt number used the previous day.
 - 11.10.4 Counting the cash and checks in the bank bag, verifying the bank deposit slips, and the adding machine tape.
 - 11.10.5 Making sure the deposit report logs the first and last receipt number.
 - 11.10.6 Approving and sealing the bank bag that is taken to the bank for deposit.
 - 11.10.7 Final review and approval of bank deposit receipt.
 - 11.10.8 Confirm that bank deposit receipt agrees with deposit log records.
 - 11.10.9 Maintaining record of the daily deposits for future audit and/or future reference.
- 11.11 Departments must have a safe deposit box to ensure all money received is safeguarded and deposited promptly.
- 11.12 Overages and shortages found in the daily bank deposit should be addressed immediately and documented accurately for traceability.
- 11.13 Cash deposits should be made daily unless the money on hand is \$50 or less. However, all cash should be deposited by Friday regardless of amount.
- 11.14 How to address overages /shortages.
- 11.14.1 Fully document and save in the employee's internal file within the department.
 - 11.14.2 Department must have strong security systems in place.
 - 11.14.3 Potential for discovery must exist.
 - 11.14.4 Threats or dismissal or prosecutions may be used.
 - 11.14.5 Provide training.
 - 11.14.6 Have cashiers sign the policies and procedures.
 - 11.14.7 Have strong deposit reconciliation.
 - 11.14.8 Have a strong disciplinary program.
 - 11.14.9 Have zero tolerance.
 - 11.14.10 Verbal Warning.
 - 11.14.11 Written warning placed in the employee's personnel file or internal file.
 - 11.14.12 Suspension, document the incident and without pay.
 - 11.14.13 Termination- (May be dealt with at the HR and legal department).
 - 11.14.14 Address poor performance.
- 11.15 Repeated overages/shortages.
- 11.15.1 Suspension without pay.
 - 11.15.2 Written documentation in the employee's personnel file.

12.0 FORMS

12.1 Invoice Request Form.

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12.2 Credit Invoice Request.

13.0 PAYMENTS RECEIVED THROUGH MAIL

- 13.1 The mail is opened and all checks received must be logged on the daily log of checks received.
- 13.2 The listing of the checks should be prepared for reconciliation purposes. The reconciliation monitors the flow of the incoming checks to make sure checks received and the numbers of checks were processed for deposit on time.
- 13.3 The individual preparing the list of checks received should not be in charge of the billing, processing the deposit and/or collections.
- 13.4 Once incoming checks have been logged, the log sheet and checks will be provided to the staff responsible for depositing and applying payments to accounts.
- 13.5 The log is signed by the person receiving the checks.
- 13.6 Any checks not deposited on time should be stored in a safe place and **“must provide reason to supervisor for not depositing”**
- 13.7 Checks processed for deposit:
 - 13.7.1 Prepare bank deposit or utilize Wells Fargo Desk Top. (See Treasury Manual).
 - 13.7.2 Received checks for deposit from staff that logged in all incoming checks.
 - 13.7.3 After running checks through Wells Fargo Desk Top, verify totals to the total amount of deposit. (Only for Departments that use the Wells Fargo Desk Top)
 - 13.7.4 Process deposit in the PeopleSoft system.
 - 13.7.5 The person receiving the checks will match the payment against the invoice or directly journalize the payment.
 - 13.7.6 PeopleSoft total should be in agreement with bank deposit, verify deposit in general ledger activity.
 - 13.7.7 Supervisor will review Wells Fargo Desk Top Deposit to ensure accuracy and timeliness.
 - 13.7.8 Checks are stored in the “Sealing Bank Bag” and documented with deposit ID, deposit amount, date of deposit, location, and should have supervisors review and approval.
 - 13.7.9 All checks in the “Sealing Bank Bag” should have written **“VOID”**
 - 13.7.10 Sealing bags are kept for a period of six (6) months and later destroyed by supervisor.

14.0 COLLECTIONS ON CURRENT AND PAST DUE ACCOUNTS

- 14.1 The purpose of policy and procedure is to outline the necessary steps to ensure collection of the Accounts Receivable is in a timely, fair and cost effective manner for the City.
- 14.2 A key assumption is that the longer an account goes unpaid, the more difficult it becomes to collect.
- 14.3 The overall collection policy governs the policy and procedure that staff in the Comptroller Department will follow. Financial Transactions Division oversees the City’s Accounts Receivable for the Comptroller’s business unit.
- 14.4 A city department may contract with an outside agency to assist in Default Management as defined by the City.
- 14.5 Departmental Responsibility: The roles and responsibilities of Collections for each department should be clearly defined. However, if a department does not have a Collections Policy and Procedure, then the policies in this manual will govern the department’s policies.
- 14.6 All departments are responsible for collecting on amounts invoiced and identifying staff assigned with these duties.
- 14.7 General Procedures:
 - 14.7.1 The City provides customer thirty (30) days in which to pay an invoice.
 - 14.7.2 After bills have been issued to the customer, the timing of the outstanding bill should be tracked so that the receivable can be aged.
 - 14.7.3 Office of the Comptroller and all other business units must maintain an aging schedule in the format provided by the system.
- 14.8 Thirty-One (31) Days Past Due to Sixty (60) Days Past Due
 - 14.8.1 Follow-up correspondence in the form of statements should be sent to the customer

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- if payment is not received by the due date listed on the invoice.
- 14.8.2 Phone calls can be made in an attempt to collect; however, employees must make certain the customer is not being harassed in any way. Document any contact with the customer regarding past due invoices.
 - 14.8.3 If a customer agrees to pay the debt over a period of time, a promissory note will be prepared and must be reviewed and approved by appropriate staff and signed by the debtor (customer).
 - 14.8.4 Under no circumstances, will staff engage in outside collection efforts by way of personal visits to the customer's location.
 - 14.8.5 If payment is not received as a result of collection letters and phone calls, the account can be assigned to a 3rd party collection agency.
- 14.9 Sixty-One (61) Days Past Due to One-Hundred-Twenty (120) Days Past Due
- 14.9.1 Once an account is more than sixty-one (61) days past due, the account may be turned over to a Collection Agency for management.
 - 14.9.2 Each Business Unit may decide if they want to use a collection agency to assist with their delinquent accounts, otherwise they will continue to make their own collection efforts.
 - 14.9.3 Collection of receivables is primarily a responsibility of each City Department.
 - 14.9.4 In general, unless there has been evidence of good faith intention to pay, accounts at least 61 days past due, but not more than 120 days past due, can be referred to a collection agency.
 - 14.9.5 It may not always be cost effective to refer all accounts to a collection agency.
 - 14.9.6 In order to maximize collection effectiveness once it is determined that assignment to a collection agency is needed and is cost effective, accounts should be referred as soon as internal collection efforts are completed.
 - 14.9.7 If a department wishes to use a collections agency, they should contact the Office of the Comptroller for guidance.
 - 14.9.8 Procurement requirements for contracting with a service provider must be followed.
 - 14.9.9 The Collection Agency will follow state and federal laws in their efforts to collect a debt.
 - 14.9.10 The Collection Agency will charge the City a fee based on a signed agreement.
 - 14.9.11 Qualified Gross Receivable Accounts and all other types of accounts owed to the City will be reported to the Collection Agency.
 - 14.9.12 Once the City agrees that the debt collection proceedings are to commence, the City will contact the Collection Agency and forward the file with relevant information.
 - 14.9.13 All Accounts turned over to the Collection Agency must have valid and accurate supporting documentation.
 - 14.9.14 The Collection Agency will mail a series of five (5) letters to the customer in an attempt to collect on past due accounts. The series of collection letters will have strong verbiage and it will inform the debtor that the invoice is past due and of possible consequences.
 - 14.9.15 All payments from customers for past due accounts are submitted directly to the City.
 - 14.9.16 It is the obligation of the City to notify the Collection Agency when payments are received and to suspend collection efforts for the paid account.
 - 14.9.17 The City will also run an aging report for analysis and review.
- 14.10 For Accounts that remain uncollected after One-Hundred-Twenty-One (121) Days Past Due, further action should be taken on these accounts.

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- 14.10.1 Work with related departments for joint effort collections.
 - 14.10.2 Run the aging report for review analysis.
 - 14.10.3 Flag delinquent accounts in the ACCELA program if customers have a permit/license in the system.
 - 14.10.4 When customer wishes to renew their permit, the program will flag for an outstanding debt to the City.
 - 14.10.5 When billing a new invoice on an existing delinquent account, insert reminder stickers on new invoices.
- 14.11 Credit Bureau Reporting
- 14.11.1 The City reports the uncollected accounts to a national credit bureau. Reporting delinquent accounts will be processed through electronic means to a nationally recognized credit bureau.
 - 14.11.2 Once an invoice is deemed uncollectible through the above process, generate a Letter of Intent and mail to Customer.
 - 14.11.3 Report negative data to the credit bureau regarding the customer's account in accordance with State and Federal Law.
 - 14.11.4 In order to report the delinquent customer's account to the Credit Bureau, the account must be fully supported by a source document.
 - 14.11.5 If the account is later collected, the account will be adjusted and reported accordingly.
- 14.12 City Legal Department- If applicable, the account is provided to the legal Department for review and further collection.
- 14.13 Indebtedness Ordinance **016529** was approved by Council which outlines various parameters under which the City may choose to not enter into a contract with a customer who is indebted to the City for more than \$100.
- 14.14 Legislation that allows the City to collect on a debt:
- 14.14.1 The City is able to recover delinquent debt under both the municipal Code and the Budget Resolution as follows:
 - 14.14.1.1 Texas Municipal Code Title 3, and Collection Fee: "3.44.010 Amount of Fee: The City Comptroller or any collection agency retained by the City to collect delinquent accounts may add a one-time collection fee of twenty-one percent (21%) to any qualified gross account receivable balance." To review Ordinance 014700, refer to Appendix section 24.0
 - 14.14.2 City of El Paso Fiscal Year 2009 Budget Resolution: Whereas, on June 30, 2008, the City Manager of the City of El Paso filed that the City shall charge the maximum allowable interest rate and impose the maximum allowable penalty pursuant to State or Federal laws, on any amounts past due to the City.
- 14.15 New invoices-When preparing a new invoice for a customer with an outstanding balance; apply reminders and the "Ordinance Notice" label to the new invoice to remind the customer of their past due obligation.
- 14.16 **Table I.** Summary Outline of Default Management Procedures.

Age of Accounts	Action
31-60 days past due (City Of El Paso)	Mail Customer Statements. Make phone contact as appropriate. Attempt to receive a promise to pay; document any agreements made. Apply Ordinance notice to new invoices seeking payment. Run the monthly Aging Report for review.

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	May consider contracting with a 3 rd Party Collection Agency.
61-120 days past due (Collection Agency)	Refer account to collection agency for management. Report customer payments to collection agency. Run the Aging Report for review.
Over 121 days past due (City of El Paso)	Uncollected accounts with the collection agency will confirm a status of "Completed Service" and returned to the City. Refer accounts to the Legal Department. Report negative data to the Credit Bureau about the customer account. Apply City Ordinances. Apply Twenty-One Percent Fee (21%). Monitor accounts for potential indebtedness to the City.

15.0 BILLING TYPES

- 15.1 Each business unit has their own billing types based on types of goods or services they provide. Most of these accounts meet the criteria for submission to the collections agency and the credit bureau.
- 15.2 Each billing type is tied to a specific accounting string.
- 15.3 All billing must credit a revenue account unless an exception is approved by Office of the Comptroller.

16.0 MEASUREMENT OF COLLECTION PERFORMANCE

- 16.1 Financial Transactions Division and each business unit monitors collections performance on a regular basis.
- 16.2 Adequate information concerning the age of outstanding bill is essential for proper overall control of accounts receivable and related reserves for bad debt. Departments should follow these standards and incorporate them into their procedures.
- 16.3 Aging information must be collected, maintained, and acted upon in a standard and consistent manner.
 - 16.3.1 Aging should be reviewed by management.
 - 16.3.2 On a monthly basis, an aging report or query will be prepared for the following time period; 0-30 days, 31-60 days, 61-90 days, 91-120 day, and Over 120 days.
 - 16.3.3 The aging accounts receivable allows manager to quickly see which customers are behind, (commercial or residential), it will provide information based on customer type, billing type, and by department.
 - 16.3.4 Review which accounts need to be dealt with more urgently because of the dollar amount, the type of revenue involved, or type of customer, etc.
 - 16.3.5 Analyze its receivables and reporting outstanding accounts.
 - 16.3.6 Maintain monthly accounts receivable reconciliation.
 - 16.3.6.1 An aged listing of individual receivable balances should be populated by the department on a monthly basis.
 - 16.3.6.2 The department should ensure that subsidiary ledger aging report balances are reconciled to the control account balance on a monthly basis.
 - 16.3.6.3 Management/supervisors are responsible for supervising the billing and collection of accounts.
 - 16.3.6.4 It is the responsibility of the department to ensure that all billing to the appropriate accounts receivable are recorded in the PeopleSoft system. Invoicing outside of the PeopleSoft Accounts Receivable module is NOT ACCEPTABLE.

17.0 CREDIT INVOICES/MAINTENANCE WORKSHEET

- 17.1 This is used in order to cancel the customer account balance, the invoice and the general ledger account. This shall only be done through the posting of properly authorized credit memo.

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- 17.2 If it is determined that a credit should be applied against an invoice, the credit request is prepared by the accounts receivable staff.
- 17.3 All credit requests must be supported by proper documentation and authorized by an accounting manager and or Department Head.
- 17.4 Once approved the customer's account is credited and a copy of the credit invoice is scanned and filed in the customer's file.
- 17.5 Credits are only permitted for the following limited reasons:
 - 17.5.1** Duplicate invoices.
 - 17.5.2** Waived Fees-must be approved by the Department head or authorized personnel.
 - 17.5.3** Payment received on the account was directly applied to the general ledger revenue account and not against the invoice
- 17.6 Credit memos should be matched to invoices, to the "Credit Register Report", and the general ledger account on a monthly or as needed to ensure that only those approved were credited.
- 17.7 Credit Balances should be analyzed to determine the cause of the negative balance and make the necessary adjustments either through a refund or offsetting memo in order to bring the account to a correct balance.
- 17.8 The following entries are processed when crediting an invoice:
 - 17.8.1** Credit Memo (Customer account is not reduced)
 - DR. 4XXXXX \$0.00
 - CR 125XXX \$0.00
 - 17.8.2** Maintenance Worksheet (Customer Account is reduced)
 - 17.8.3**
 - DR. 125000 \$0.00
 - CR. 700200 \$0.00
 - DR. 700200 \$0.00
 - CR. 125000 \$0.00

18.0 MONTH END CLOSING/ YEAR END CLOSING

- 18.1 Maintain checklist to make sure all processes and procedures have been followed for month end closing.
- 18.2 General ledger activity is to be compared to the Accounts Receivable deposit form to verify that only the corresponding payments were posted to the account number and any incorrect postings are to be reviewed and removed to the correct account number with the supervisor's approval.
- 18.3 Run the end of the month queries in order to ensure all invoices have posted properly and have been journal generated; payments have been applied, customer's accounts are correct, and identify differences between the query and the aging report.
- 18.4 Run query to ensure all bank deposits have posted to the general ledger accounts.
- 18.5 Run and print Recurring invoices.
- 18.6 Run, print, and mail out Final Reminder Notices and/or Dunning Letters.
- 18.7 Ensure deposits are posted to the correct fiscal period.
- 18.8 Highly recommend that no billing be done two days prior to the end of the month, invoices tend to get stuck in the system.

19.0 ACCOUNTS RECEIVABLE MONTH END RECONCILIATION

- 19.1 Reconcile the balances in the Accounts Receivable module with AR accounts in General Ledger. This is part of the month-end closing process.
- 19.2 Once the monthly reconciliation is done, store all proper documentation and have it available if an audit is performed, and any differences that exist between the two modules can be caught and corrected before the period is closed.
- 19.3 Reconciling the AR account in GL means that the total of Accounts Receivable from the AR module equals the balance of the AR account in General Ledger.
- 19.4 Reconciling requires the running of the aging report, queries, and the General Ledger Activity by fund.
- 19.5 Verify Customers Balances – Review any differences and adjust if needed.
- 19.6 Verify Payment Applications - If there are differences, review and adjust if need.

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- 19.7 Once the monthly reconciliation is completed by staff, the reconciliation must be signed off and approved by supervisor.
- 19.8 Financial Transactions will monitor other business units to ensure they are maintaining the monthly reconciliation.
- 19.9 All AR reconciliations are due by the 20th of the following month and a copy of the reconciliation should be provided each month to Financial Transactions Division.

20.0 RETURNED CHECKS

- 20.1 All NSF returned checks are distributed to the Treasury Services Division of the Office of the Comptroller. For further information please see the Cash Management Manual.

21.0 SECURITY AND CONTROLS

- 21.1 Departments must establish proper internal controls over billings, receipts and the recording of money.
- 21.2 Adequate separation of duties must exist. The establishment and the maintenance of the accounts receivable in the PeopleSoft system, opening the mail for incoming checks, processing payments to accounts, and processing the bank deposit.
- 21.3 Maintain a central check log of all incoming daily checks with sufficient information to track timing of deposit and for future information that may be needed. All logged checks should be summarized to ensure checks were deposited timely and appropriately and to provide a clear audit trail for future questions on payment history and audits as requested.
- 21.4 All checks must be endorsed properly and must be safeguarded until deposited.
- 21.5 The department will establish a "Cut-Off Time" for the daily deposit. Moneys received after the cut-off time will be deposited the next business day.
- 21.6 Independent parties are to reconcile the bank deposits to the general ledger activity, customer's account, and receipts.
- 21.7 Cash/checks received must be processed within twenty-four (24) hours of receipt. Any checks received and not deposited need a justification as to why checks were not deposited within twenty-four (24) hours.
- 21.8 All monies received must have a complete and clear audit trail for internal and external auditors to be able to trace any transaction from its inception to the final outcome and from the accounting records back to the original transaction.
- 21.9 Restrict the ability of accounts receivable staff to add and delete customers, this requires supervisor approval.

22.0 TRAINING

- 22.1 Financial Transactions Division provides quarterly training to all users of the Financial PeopleSoft System and as needed.
- 22.2 Training can also be achieved by using the UPK which is available as a link in PeopleSoft.
- 22.3 Training is focused on:
 - 22.3.1 Creating Customers.
 - 22.3.2 Billing.
 - 22.3.3 Applying Payments.
 - 22.3.4 Research on accounts.
 - 22.3.5 Aging Report and billing report.
 - 22.3.6 Collections.
 - 22.3.7 Pending Items.
 - 22.3.8 Handle over and under payments.
 - 22.3.9 History on customer's accounts.
 - 22.3.10 Accounts Receivable Reconciliation.
- 22.4 Who should attend- all users, their supervisors and new employees of the AR module?

23.0 ACCOUNTING SYSTEM ACCESS CONTROL

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- 23.1 Proper access ensures that an employee does not clear an invoice for personal benefit or the intent to deter the system.
- 23.2 A Security Form is filed with the Office of the Comptroller requesting access to PeopleSoft modules. This form is reviewed and approved by the supervisor and approved by the Office of the Comptroller, Financial Transactions Division.
- 23.3 Once approved, the form is submitted to Information Technology department to process request.

24.0 SUBPOENA

- 24.1 Juror Reimbursement.
 - 24.1.1 Each member present for service and **was not** selected for jury membership is entitled to receive as reimbursement for travel and other expenses an amount of six (6) dollars for each day or fraction of each day served.
 - 24.1.2 Each member present for service and **was** selected and seated as jury member is entitled to receive as reimbursement for travel and other expenses an amount of forty (40) dollars for each day or fraction of each day served.
 - 24.1.3 The City of El Paso does not request that City Employees provide the City with their Juror Checks. This also applies to payments for jury services in the Federal Court.
- 24.2 Subpoena Reimbursement.
 - 24.2.1 Employees who are served with a subpoena to testify in court regarding a job-related case or related to an individual's job are different from a juror reimbursement.
 - 24.2.2 Employees receiving subpoena reimbursements should endorse the check and submit to Financial Transactions Division for deposit to the General Fund 1000-99999-999-450650.

25.0 WRITE-OFF PROCEDURES

- 25.1 The City of El Paso must evaluate receivables to determine their collectability. The amounts that are legally allowed to write off are limited.
- 25.2 The City of El Paso can write them off by recording an allowance amount on the account that will not be collected.
- 25.3 The write off process is done each month before month end closing by:
 - DR Bad Debt Expense.
 - CR Allowance for Doubtful Accounts.
- 25.4 If an account is no longer collectible because a customer has filed for bankruptcy, has died or because the account lacks supporting documentation, then the account must be submitted to Comptrollers Department on the Invoice/Credit Memo Request Form for approval before writing-off the account. Compliance with the City's write-off policy must be adequately documented and readily available for audit.
- 25.5 Bankruptcy
 - 25.5.1 For customer who has filed for bankruptcy, obtain from the customer the bankruptcy case number, type of bankruptcy filed (Chapter 7, 11 or 13), and date.
 - 25.5.2 Attach a copy of the bankruptcy notice, if available, a copy of the invoice and any supporting documentation to the Form.
 - 25.5.3 Submit the form to the Financial Transactions Division for review.
 - 25.5.4 After review, the documents will be provided to the Legal Department for determination of whether or not to file a proof of claim with the Bankruptcy Court.
 - 25.5.4.1 If a claim is filed with the bankruptcy court, then the account WILL NOT be written-off.
 - 25.5.4.2 If Legal determines that the City will not file a proof of claim, then the account may be written-off.
 - 25.5.4.3 The City Attorney's Office will notify Office of Comptrollers when an individual or a business has declared bankruptcy. The Comptrollers

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staff will route information to several sections within the department and do research on the name and, if necessary, communicate back to the City Attorney's Office the amount that is due from the customer along with any additional information requested.

25.5.4.4 The Account Receivable is earmarked as a bankruptcy.

25.6 Deceased Customers- For a customer who has died; obtain a copy of the death certificate from the person who provided notification of death.

25.6.1 Attach a copy of the death certification and the invoice to the Form and submit to the Financial Transactions Division for review.

25.6.2 For accounts that are more than \$5,000, the documents will be provided to the Legal Department who will determine whether or not to file a proof of claim with the Probate Court.

25.6.2.1 If a claim is filed with the Probate Court, then the account WILL NOT be written-off.

25.6.2.2 If Legal determines that the City will not file a proof of claim, then the account may be written-off.

25.7 No Supporting Documentation-For an account that lacks supporting documentation, print a copy of the invoice.

25.7.1 Attach the copy to the Form and complete the "Reason for Credit" section by providing a summary of the effort made to find the documentation.

25.7.2 Submit to Financial Transactions Division for review. The request will be approved by the Financial Transactions Manager on a case-by-case basis.

25.8 Unpaid Balances of \$1.00 and under.

25.8.1 All departments are allowed to credit an account with a balance of \$1.00 or less when the customer failed to pay the account in full.

25.8.2 Please note that invoices made out for \$1.00 do not apply, only unpaid balances of \$1.00 or less.

25.8.3 The customers' account is closed by crediting the Accounts Receivable and debiting the revenue account.

25.9 Accounts should be classified in the PeopleSoft System to indicate the status of that account by using the "Reason Codes". The following codes exist when classifying delinquent accounts or crediting an account.

25.9.1 Bankruptcy Cases.

25.9.2 Deceased.

25.9.3 Cessation of Business.

25.9.4 Unable to Locate Customer.

25.9.5 No Supporting Source Document Found.

25.10 Employees are strictly prohibited from destroying supporting documentation for older uncollected accounts.

25.11 Employees are not allowed to forgive or negotiate a settlement amount for any account.

26.0 APPENDIX

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26.1 Ordinance 14700 – Collection Fee

014700

AN ORDINANCE AMENDING TITLE 3 (REVENUE AND FINANCE) BY CREATING SUBCHAPTER 3.44 (COLLECTION FEES) TO ESTABLISH A FEE FOR THE COLLECTION OF DELINQUENT ACCOUNTS RECEIVABLE, THE PENALTY BEING AS PROVIDED IN SECTION 1.08 OF THE EL PASO CITY CODE.

WHEREAS, the City has a number of accounts receivable which have become past due;
and

WHEREAS, the City has retained the services of a collection agency to assist the City in collection of certain delinquent accounts, and

WHEREAS, the Comptroller recommends that a collection fee be paid by the debtor;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

1. That Title 3 (Revenue and Finance) of the El Paso City Code is hereby amended by adding Subchapter 3.44 (Collection Fees) to read as follows:

3.44 COLLECTION FEE

3.44.010 Amount of Fee. The City Comptroller or any collection agency retained by the City to collect delinquent accounts may add a one-time collection fee of 21% to any qualified gross account receivable balance.

3.44.020 Qualified Accounts. All accounts receivable which have been owed to the City for more than 60 days shall be qualified accounts for the purpose of this section excluding: a) accounts owed to the City pursuant to leases, contracts or other agreements entered by the City which specifically enumerate different collection fees, and b) accounts owed to the City which are not subject to a collection fee because of federal, state or local laws.

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26.2 Ordinance 016529 – Indebtedness to the City

ORDINANCE NO. 016529

AN ORDINANCE TO ESTABLISH REGULATIONS WHEREBY THE CITY OF EL PASO MAY REFUSE TO ENTER INTO AN AGREEMENT WITH A PERSON INDEBTED TO THE CITY OF EL PASO

WHEREAS, pursuant to Section 252.0436(a) of the Texas Local Government Code (the “Code”), a municipality by ordinance may establish regulations permitting the municipality to refuse to enter into a contract or other transaction with a person indebted to the municipality;

WHEREAS, pursuant to Section 252.0436(b) of the Code, the regulations adopted under Section 252.0436(a) of the Code may provide for the municipality to refuse to award a contract or enter into a transaction with an apparent low bidder or successful proposer that is indebted to the municipality;

WHEREAS, the City of El Paso (the “City”) desires to establish regulations, pursuant to Section 252.0436(a) of the Code, whereby the City may refuse to enter into a contract or other transaction with a person indebted to the City including but not limited to an apparent low bidder or successful proposer.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

1. For purposes of this Ordinance, the following definitions shall apply:
Contracting Entity shall mean an individual, a sole proprietorship, corporation, nonprofit corporation, partnership, joint venture, limited liability company, and any other entity that proposes or otherwise seeks to enter into a contract or other transaction with the City that requires approval by the City Council.

Debt shall mean any sum of money, which is owed to the City by a Contracting Entity, or Owner, that exceeds one hundred dollars (\$100.00) and that has become Delinquent (defined hereinafter). Such Debt shall include but not be limited to: (i) property taxes; (ii) hotel/motel occupancy taxes; and (iii) license and permit fees.

Debtor shall mean a Contracting Entity or Owner (defined hereinafter) owing a Debt to the City. Debtor shall include relationships within the second degree by consanguinity or within the first degree by affinity.

Delinquent shall mean any unpaid Debt that is past due for sixty (60) days or more and, which is not currently subject to challenge, protest, or appeal.

Indebted or Indebtedness shall mean owing a Debt to the City without regard to ability or inability to pay the same, where the amount is Delinquent.

Indebtedness Notice shall have the meaning set forth in section 2(d) herein.

ORDINANCE NO. 016529 1
Document Name: FIN/1/INDEBTEDNESS ORD
Document #: 24229v9 (Final)
Author_Id: JVIL

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26.4 Collection Notice (sample)

<p>THIS HAS BEEN SENT TO YOU BY A COLLECTION AGENCY</p> <p>TRANSWORLD SYSTEMS INC. COLLECTION AGENCY 2235 MERCURY WAY #275 SANTAROSA, CA 95407</p>		<p>ACCT NO. 2859T-0000010989 CLIENT REF REF-0184763</p>	<p>G10TWL01 09/06/08 0000010989</p>
		<p>AMOUNT DUE \$77.28</p>	
<p>TRANSMITTAL</p>			
<p>0000148</p>		<p>09/16/08</p>	
<p>DEBTOR, JAMES 7802 STREETNAME TOAST NC 27049-1111 UNITED STATES</p>			
<p>COURTESY NOTICE -- Our client has requested that we contact you regarding your above-referenced account. We realize this amount due could be an oversight on your part and not a willful disregard of an apparent obligation.</p> <p>TSI is a collection agency attempting to collect a debt and any information obtained will be used for that purpose. Our demand for payment does not affect your right to dispute this debt.</p> <p>Please make continued collection efforts unnecessary by resolving this matter. Send correspondence, other than payments, to this collection agency at P.O. Box 1864, Santa Rosa, CA 95402.</p>			
<p>OURCLIENTNAME INC. PO BOX 1234 GREENSBORO NC 27417</p>		<p>Our Client's Phone:</p>	
<p>This agency is licensed by the North Carolina Department of Insurance: License No. 1004.</p> <p>Unless you, within 30 days after receipt of this notice, notify this office that you dispute the validity of this debt, or any portion thereof, TSI will assume this debt is valid. If you notify this office in writing within the 30-day period that this debt, or any portion thereof, is disputed, TSI will obtain verification of this debt or a copy of a judgment and mail you a copy of such judgment or verification. If you request this office in writing within the 30-day period, TSI will provide you with the name and address of the original creditor, if different from the current creditor.</p> <p><i>We are required under some states' laws to notify consumers of certain rights as detailed in the list on the back of this notice. Consumers have rights under state and federal law that are not described in this letter or in the list on the back of this notice.</i></p>			
<p>DETACH AND RETURN WITH PAYMENT</p> <p>MAKE CHECK OR MONEY ORDER PAYABLE TO - OURCLIENTNAME INC.</p>			
<p>OURCLIENTNAME INC. PO BOX 1234 GREENSBORO NC 27417</p>		<p>1 \$77.28</p>	
		<p>Debtor, James 2859T-0000010989</p>	
<p>2859T 0000010989 REF 0184763 00007728</p>			

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